



**INSTRUCTIONS FOR THE LOCAL SERVICES TAX ORDINANCE**  
**(COMPLETE ORDINANCE IS ON FILE AT THE UNITY TOWNSHIP SUPERVISORS OFFICE)**

**1. DESCRIPTION:** THE LST TAX IS \$10.00 PER EMPLOYEE AND IS A ONE TIME TAX DEDUCTED BY THE EMPLOYER PER FISCAL YEAR (JANUARY 1 - DECEMBER 31).

**2. EXEMPTION:** AN EMPLOYEE IS EXEMPT FROM PAYING THE \$10.00 LST TAX IF THEY ARE UNDER THE AGE OF 18 AS OF THE FIRST DAY IN JANUARY OF THE CURRENT YEAR OR THEY EARN LESS THAN \$1000.00 FROM ALL SOURCES OF INCOME. YOU MUST NOTE ON THE FRONT OF THIS FORM THE SOCIAL SECURITY NO., NAME AND ADDRESS OF EACH EXEMPT EMPLOYEE.

**3. EMPLOYERS RESPONSIBLE:** ANY EMPLOYER IN THE TOWNSHIP OF UNITY, AS WELL AS THOSE EMPLOYERS SITUATED OUTSIDE THE TOWNSHIP OF UNITY THAT EMPLOY PEOPLE IN THE TOWNSHIP, IS CHARGED WITH THE DUTY OF COLLECTING FROM EACH OF HIS EMPLOYEES THE \$10.00 LST TAX AND MAKING A RETURN AND PAYMENT TO THE TOWNSHIP OF UNITY'S TAX OFFICER.

**3A. PAYMENT OF THE TAX:** PAYMENT OF THE TAX, DEDUCTIONS AND PAYMENT ARE TO BE MADE BY THE EMPLOYER ON OR BEFORE THE LAST DAY OF APRIL, JULY, OCTOBER AND JANUARY FOR EACH YEAR THIS TAX IS IN FORCE. IN THE MONTHS OF JANUARY, APRIL, JULY AND OCTOBER EMPLOYERS ARE RESPONSIBLE FOR REVIEWING EMPLOYMENT RECORDS TO DETERMINE THE NUMBER AND NAMES OF THOSE EMPLOYEES FROM WHOM THE SAID TAX SHALL BE DEDUCTED.

JANUARY

APRIL

JULY

OCTOBER

**4. VERIFICATION OF OTHER EMPLOYMENT:** IF AN EMPLOYEE PROVIDES VERIFICATION OF PAYING AN LST TAX FOR ANOTHER TAXING JURISDICTION AND THE TAX WAS \$10.00 OR MORE, NO TAX IS DUE. AMOUNT WITHHELD MUST BE LISTED ON THIS FORM.

**5. SELF-EMPLOYED INDIVIDUALS:** ALL SELF-EMPLOYED INDIVIDUALS WHO PERFORM SERVICES OF ANY KIND OR TYPE, ENGAGED IN ANY OCCUPATION OR PROFESSION WITHIN THE TOWNSHIP OF UNITY SHALL BE REQUIRED TO COMPLY WITH THIS ORDINANCE AND PAY THE TAX ON OR BEFORE APRIL 30 OF THE FISCAL YEAR, OR 30 DAYS AFTER THE MONTH AS HE OR SHE IS ENGAGED IN AN OCCUPATION SUBJECTING THEM TO THE TAX.

**6. PENALTY AND INTEREST:** IF THE TAX IS NOT PAID WHEN DUE, INTEREST OF 6% PER ANNUM SHALL BE CALCULATED. BEGINNING WITH THE DUE DATE OF THE LST TAX AND A PENALTY OF 10% SHALL BE ADDED TO THE FLAT RATE OF THE LST TAX FOR NON-PAYMENT.

**7. FAILURE TO RECEIVE NOTICE:** THE FAILURE TO RECEIVE NOTICE OF THIS LST TAX SHALL NOT RELIEVE ANY PERSON SUBJECT TO THIS TAX FROM THE PAYMENT OF ANY TAXES IMPOSED BY THE TOWNSHIP OF UNITY, AND SUCH TAXPAYER SHALL BE CHARGED WITH THE TAXES AS THOUGH THEY RECEIVED NOTICE.